

**IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF OHIO**

UNITED STATES OF AMERICA,

Plaintiff,

v.

ROGER C. WILKS, and

DEBRA K. WILKS,

Defendants.

Case No. 1:23-cv-153

COMPLAINT

The United States of America, at the direction of a delegate of the Attorney General and with authorization of a delegate of the Secretary of the Treasury, brings this civil action, pursuant to 26 U.S.C. § 7401, to reduce to judgment certain unpaid assessed federal tax liabilities of the defendants. The plaintiff United States of America alleges:

JURISDICTION AND PARTIES

1. The district court has jurisdiction pursuant to by 28 U.S.C. §§ 1331, 1340 and 1345, and 26 U.S.C. § 7402(a).
2. Defendant, Roger C. Wilks (“Roger Wilks”) resides in Lawrence County, Ohio, within the jurisdiction of this Court.
3. Defendant Debra K. Wilks (“Debra Wilks”) resides in Lawrence County, Ohio, within the jurisdiction of this Court.
4. During at least the fourth quarter of 2008 through the fourth quarter of 2015, Roger Wilks was the President of Roger Wilks Trucking, Inc. (“Roger Wilks Trucking”) and Debra Wilks was the Secretary and Treasurer of Roger Wilks Trucking.

5. During at least the fourth quarter of 2008 through the fourth quarter of 2015, Roger Wilks Trucking was registered, and conducted business, as an Ohio corporation.

**COUNT I – CLAIM AGAINST ROGER WILKS TO REDUCE TRUST FUND RECOVERY PENALTY
LIABILITIES TO JUDGMENT**

6. Roger Wilks was a person required to collect, truthfully account for, or pay over the employment taxes of Roger Wilks Trucking as evidenced by his status as president of the corporation, his authority to sign checks for the corporation, his signature on checks written on the corporation's account, a corporate resolution that reflects that he has the authority to obtain credit for the corporation, his discussions with Debra Wilks, who was the secretary and treasurer of the corporation, about its unpaid employment taxes, and because he was a 50% shareholder of the corporation.

7. Roger Wilks willfully failed to collect, truthfully account for, or pay over the employment taxes of Roger Wilks Trucking.

8. A delegate of the Secretary of the Treasury made trust fund liability assessments under 26 U.S.C. § 6672 against Roger Wilks for the periods ending December 31, 2008 through December 31, 2013 on July 4, 2016 and for periods ending December 31, 2014 and December 31, 2015 on January 2, 2017 in the amounts described in the table below. The amounts represent the unpaid portion of the income, Federal Insurance Contributions Act ("FICA"), and Medicare taxes withheld from the wages of employees of Roger Wilks Trucking. These assessments have balances due with interest and costs as March 2, 2023, that also are described in the table below:

Period Ending	Assessment Amount	Balance Due as of 3/2/2023
12/31/2008	\$153,030.94	\$ 203,755.52
12/31/2009	\$135,806.24	\$ 181,293.29
12/31/2010	\$108,160.05	\$ 144,387.27
12/31/2011	\$141,771.17	\$ 189,256.16
12/31/2012	\$66,955.89	\$ 89,382.14
12/31/2013	\$76,114.62	\$ 101,608.51

Period Ending	Assessment Amount	Balance Due as of 3/2/2023
12/31/2014	\$66,069.68	\$ 86,482.93
12/31/2015	\$67,721.61	\$ 88,623.94
Total:		\$1,084,789.76

9. Notice of the liabilities described in the prior paragraph was given to, and payment demanded from, Roger Wilks.

10. Despite proper notice and demand, Roger Wilks has failed, neglected, or refused to fully pay the liabilities, and after the application of all abatements, payments, and credits, he remains liable to the United States in the total amount of \$1,084,789.76, plus statutory interest accruing from and after March 2, 2023.

**COUNT II – CLAIM AGAINST DEBRA WILKS TO REDUCE TRUST FUND RECOVERY PENALTY
LIABILITIES TO JUDGMENT**

11. The United States incorporates by reference paragraphs 1 through 10 as if specifically realleged herein.

12. Debra Wilks was a person required to collect, truthfully account for, or pay over the employment taxes of Roger Wilks Trucking as evidenced by her status as secretary and treasurer of the corporation, her authority to sign checks for the corporation, her signature on checks written on the corporation's account, a corporate resolution that reflects that she has the authority to obtain credit for the corporation, her discussions with Roger Wilks, who was the president of the corporation, about its unpaid employment taxes, and because she was 50% shareholder of the corporation.

13. Debra Wilks willfully failed to collect, truthfully account for, or pay over the employment taxes of Roger Wilks Trucking.

14. A delegate of the Secretary of the Treasury made trust fund liability assessments under 26 U.S.C. § 6672 against Debra Wilks for the periods ending December 31, 2008 through

December 31, 2013 on July 4, 2016 and for periods ending December 31, 2014 and December 31, 2015 on January 2, 2017 in the amounts described in the table below. The amounts represent the unpaid portion of the income, FICA, and Medicare taxes withheld from the wages of employees of Roger Wilks Trucking. These assessments have balances due with interest and costs as March 2, 2023 that also are described in the table below.

Period Ending	Assessment Amount	Balance Due as of 3/2/2023
12/31/2008	\$153,030.94	\$ 203,745.03
12/31/2009	\$135,806.24	\$ 181,293.29
12/31/2010	\$108,160.05	\$ 144,387.27
12/31/2011	\$141,771.17	\$ 189,256.16
12/31/2012	\$66,955.89	\$ 89,382.14
12/31/2013	\$76,114.62	\$ 101,608.51
12/31/2014	\$66,069.68	\$ 86,452.15
12/31/2015	\$67,721.61	\$ 88,623.94
Total:		\$1,084,758.49

14. Notice of the liabilities described in the prior paragraph was given to, and payment demanded from, Debra Wilks.

15. Despite proper notice and demand, Debra Wilks has failed, neglected, or refused to fully pay the liabilities, and after the application of all abatements, payments, and credits, he remains liable to the United States in the total amount of \$1,084,758.49, plus statutory interest accruing from and after March 2, 2023.

WHEREFORE, the plaintiff United States of America requests the following relief:

- A. A judgment against the defendant Roger C. Wilks and Debra K. Wilks, jointly and severally, for trust fund liabilities under 26 U.S.C. § 6672 in regard to Roger Wilks Trucking, Inc. for the periods ending December 31, 2008, through December 31, 2015, in the total amount of \$1,084,758.49, plus statutory additions and interest accruing from and after March 2, 2023, including interest pursuant to 26 U.S.C. §§ 6601, 6621, and 6622, and 28 U.S.C. § 1961(c); and

B. An order that the United States of America shall recover its costs and be awarded such other and further relief as the Court determines is just and proper.

Respectfully submitted,

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